UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK _ _ _ _ _ _ X WESTPORT INSURANCE CORPORATION,

Case No. 08 CV 6057

Plaintiff,

- against -

FEDERAL RULE OF CIVIL PROCEDURE 7.1 STATEMENT

COHEN, ESTIS & ASSOCIATES, LLP; RONALD J. COHEN; ANTONIA WARMERS CASTON; DANIEL STURRUP; and ALBERT STURRUP,

Defendants.

Pursuant to Federal Rule of Civil Procedure 7.1, defendants Cohen, Estis & Associates, LLP and Ronald J. Cohen, by and through their attorneys, state that they have no parent corporation and there is no publicly-held corporation that holds 10% or more of its stock.

Dated: White Plains, New York August 18, 2008

STEINBERG & CAVALIERE, LLP

Kevin F. Cavalie**r**e

Attorneys for Defendants

Cohen, Estis & Associates, LLP

and Ronald J. Cohen

50 Main Street, 9th Floor

White Plains, New York 10606

(914) 761-4200

Fed Bar No. KC-7121

S&C#95594.1